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SENATE BILL 483

**48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008**

INTRODUCED BY

James G. Taylor

AN ACT

RELATING TO PROPERTY TAXATION; INCREASING THE PROPERTY TAX  
AMOUNT FOR WHICH COUNTIES MAY CHARGE AN ADMINISTRATIVE FEE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-36.1 NMSA 1978 (being Laws 1982,  
Chapter 21, Section 1) is amended to read:

"7-38-36.1. ADMINISTRATIVE FEE TO BE CHARGED IF PROPERTY  
TAX IS LESS THAN [~~FIVE DOLLARS (\$5.00)~~] FIFTEEN DOLLARS  
(\$15.00).--

A. If the property tax on property for which a  
property tax bill is prepared is less than [~~five dollars~~  
~~(\$5.00)] fifteen dollars (\$15.00), the board of county  
commissioners may, by resolution, charge an administrative fee  
equal to the difference between the amount of the property tax  
and [~~five dollars (\$5.00)] fifteen dollars (\$15.00), but no~~~~

underscoring material = new  
[bracketed material] = delete

underscored material = new  
~~[bracketed material]~~ = delete

1 administrative fee shall be charged if there is no tax due. A  
2 copy of the resolution shall be sent to the county treasurer  
3 who shall collect the fee. This administrative fee shall be  
4 separately identified and stated in the property tax bill and  
5 shall be included in the total shown in the bill as due.

6 B. The administrative fee authorized by this  
7 section shall be collected and its collection enforced as if  
8 the fee were a property tax, except that no interest or penalty  
9 shall accrue or be charged because of its nonpayment.

10 C. The administrative fee authorized by this  
11 section shall be distributed to the county general fund when  
12 collected and shall not be distributed to the governmental  
13 units to which the property tax is distributed pursuant to  
14 Section 7-38-43 NMSA 1978."